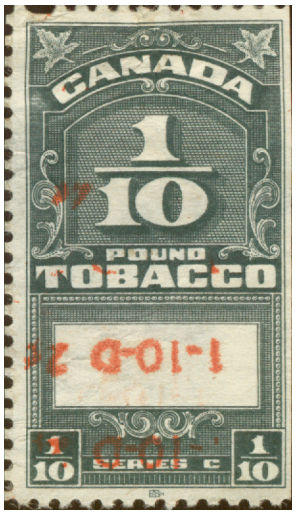
--- 1/10th pound - Macdonald Tobacco - 1942 ---

When the Budget of June 23rd 1942, under the "Special War Measures Act", imposed an additional *excise tax* (on top of the current *excise duty*) of 1¢ per ounce or fraction thereof, 'Macdonald Tobacco' mimeographed the *on-hand* 1/10th pound pouch tobacco, **RN-24**, in either ***purple*** or in ***red ink*** with a repeating Gothic **1-10-D / 2¢**.

RN-77 - a repeating upright mimeograph **1-10-D / 2¢** on 1/10th pound, perforated 11
RN-77a - a repeating inverted mimeograph **1-10-D / 2¢** on 1/10th pound, perforated 11
RN-78 - a repeating upright mimeograph **1-10-D / 2¢** on 1/10th pound, perforated 11 - good copy **WANTED!**
RN-78a - a repeating inverted mimeograph **1-10-D / 2¢** on 1/10th pound, perforated 11



If I was forced to guess, I'd think that the ***purple*** mimeographs were for 'Canada wide' sales and the ***red*** mimeographs were for 'Quebec' sales. The upright mimeos would have been made using *stock on hand* when the Budget was tabled and thus were ***taxes payable***, while the inverted mimeos were made on sheets purchased from "Customs and Excise" under the June 1942 Budget and thus were ***taxes paid***.

These M-pouch stamps constitute only one-half of the manufactured tobacco story. The P-strips were running concurrently with the M-pouch strips, and a check of the P-files indicates that various 2/21st pound P-strips were also being used by 'Macdonald Tobacco' during this period. 'Imperial Tobacco' seems to have more fully adopted the '*pouch*' package with the *M-pouch* stamps, while 'Macdonald Tobacco' was mostly using the '*upright*' tobacco packages which were franked by the *P-strip* stamps.

File path is [c:\ CR - STAMPS \ RN_STAMPS \ POUCH \ 1935 - Series C \ 1-10D \ 1-10th pound],
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